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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**

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**DEPARTMENT OF CO-OPERATIVE GOVERNANCE**

NO. 6942

11 December 2025

**LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, 2000 (ACT NO 32 OF 2000)****AMENDMENT OF LOCAL GOVERNMENT: MUNICIPAL PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS**

I, Mr Velenkosini Hlabisa, Minister of Cooperative Governance and Traditional Affairs, in terms of section 120(3) of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), hereby publish the draft amendments to the Local Government: Municipal Planning and Performance Management Regulations, as set out in the Schedule hereto.

Interested persons and groups who wishes to comment on the draft amendments, may submit their written comments before/on 26 January 2026 to:

The Director-General  
Department of Cooperative Governance  
Private Bag X804  
Pretoria  
0001

Comments may also be emailed to [Chris@cogta.gov.za](mailto:Chris@cogta.gov.za), [Xoliswasa@cogta.gov.za](mailto:Xoliswasa@cogta.gov.za) and [Lindiwet@cogta.gov.za](mailto:Lindiwet@cogta.gov.za).



**MR VELENKOSINI HLABISA, MP**

**MINISTER OF COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS**

**DATE: 09/12/2025**

## SCHEDULE

### GENERAL EXPLANATORY NOTE:

[     ] Words in bold type in square brackets indicate omissions from existing enactments.

\_\_\_\_\_ Words underlined with a solid line indicate insertions in existing enactments.

#### 1. Definitions

In this Schedule "Regulations" means the regulations published by Government Notice No. R. 796 of 24 August 2001.

#### 2. Amendment of regulation 10 of the Regulations

Regulation 10 of the regulations is hereby amended by –

- (a) Deletion of regulation 10; and
- (b) Insertion of regulation 10A after regulation 10:

**"10A Framework for the monitoring and measurement of performance by a municipality**

(1) The following Key Performance Areas are the basis for the local government indicators to be used for monitoring and reporting of performance by a municipality:

- (a) Good governance and public participation;
- (b) Capable local government institutions;
- (c) Financial management;
- (d) Infrastructure and Service Delivery;
- (e) Local economic development; and
- (f) DDM One Plan Implementation.

(2) The Minister must -

- (a) publish the key performance indicators against which municipalities must report in a notice in the Government Gazette; and
- (b) review the key performance indicators, when necessary, which may include initial annual updates, clarification and effecting necessary amendments to the indicators.
- (3) A municipality must report on a quarterly and annual basis on the achievement of the key performance areas and indicators as prescribed by the Minister.
- (4) The quarterly and annual Section 46 performance reports as contemplated in the Act, must be submitted by the municipal manager to the municipal council, the MEC for local government and the Minister, no later than a month after the end of a quarter and two months after the end of the financial year for the annual performance report.
- (5) The format and method for reporting must be determined by the Minister in a notice in the Government Gazette.”

(c) Insertion of regulation 10B after regulation 10:

“The Minister may by notice in the Government Gazette delay the implementation of the reporting requirements of regulation 10A –

- (a) for municipalities, or municipal entities generally;
- (b) for a particular municipality or municipal entity; or
- (c) for a kind of municipality or municipal entity defined in terms of category, type or budgetary size of the municipality.

### **3. Short title and commencement**

These Regulations are called the Amendment of the Local Government Municipal Planning and Performance Management regulations, 2025 and come into operation on a date determined by a Notice in the Government Gazette.



cooperative  
governance

Department:  
Cooperative Governance  
REPUBLIC OF SOUTH AFRICA

## WORKING DRAFT GUIDELINES FOR REVISIONS TO THE PLANNING AND PERFORMANCE MANAGEMENT REGULATIONS OF 2001

### 1 Introduction and Background

Draft regulations on local government indicators have been developed for the purpose of amending the Local Government: Municipal Planning and Performance Management Regulations of 2001. This was after the initiation of consultations in 2024, first with members of the national Local Government (LG) Monitoring and Evaluation (M&E) Forum in a meeting held on 29 August 2024, and consultative sessions with each of the provincial CoGTA departments to which municipalities were invited in November 2024. From the consolidated inputs received, a draft of the regulations was developed in March 2025.

This preliminary draft was presented to the national LG M&E Forum meeting of 20 March 2025, and the joint Planning, Budgeting and Reporting Reforms Steering Committee of 24 March 2025 for additional comment. SALGA also assisted with convening a meeting on 28 May 2025 with invitees from all municipalities where presentations were made on the draft regulations. Further written input was invited on the draft of the regulations by 6 June 2025 from stakeholders across all spheres of government. These inputs were then consolidated and integrated into the draft regulations submitted at the end of June.

Subsequent consultative engagements, including a presentation to the South Africa Monitoring & Evaluation Association (SAMEA) Local Government Community of Practice (CoP) on 19 September 2025 have sought to share developments and secure buy-in for the evolving draft of the regulations. This guideline is therefore orientated towards progressing the latest draft of the revised Local Government: Planning & Performance Management Regulations of 2001 based on feedback received. It is structured in relation to the nature of inputs received, which can be summarized in terms of addressing three thematic areas:

- 1st area: Replacing the indicators in the current regulations with standardized Circular 88 local government indicators (reflected in Section 10 of the regulations).

- 2<sup>nd</sup> area: Streamlining the current Circular 88 monitoring and reporting requirements in line with the existing Municipal Systems Act sections 46, 47 and 48 requirements for reports on local government performance.
- 3<sup>rd</sup> area: Considering additional updates to the Local Government: Municipal Planning and Performance Management Regulations of 2001, beyond the provisions of Section 10, including the introduction of evaluations in local government.

While some elements of the three abovementioned thematic areas are still being consulted upon and agreed between affected institutional stakeholders, this document is structured in relation to pending guidance for each.

In addition, the document sets out some general purpose and timeframe considerations of cross-cutting importance. The intention is therefore to present guidance related to proposed revisions to the regulations that can be read together coherently, while also allowing for on-going stakeholder consultations to effect changes to one thematic area, without comprising work on the other areas of reform. This refers to discrete changes in one thematic area that can be made without altering the others (e.g. incorporating revisions related to development planning and evaluation in the third thematic area as distinct from the proposed indicators in the first thematic area).

## **2 Purpose of the guideline**

The purpose of the guideline is to provide a rationale and broad framework for the proposed implementation of the forthcoming revised Local Government: Planning & Performance Management Regulations<sup>1</sup>. The guideline is intended to support a shared understanding of the planned process for finalizing the regulations, rolling them out to municipalities on a differentiated basis, and implementing them over the medium-term. This information is intended to form part of the supporting documentation (a Notice) to the regulations to be considered by the Minister ahead of publication in the Government Gazette.

### **2.1 Scope of application**

Except as specified in regulation 10B, the revised regulations will apply to all municipalities in the Republic of South Africa.

A municipal council may in terms of section 86H(2) of the Municipal Systems Act (Act 32 of 2000) pass a bylaw to extend the application of the revised regulations to a municipal entity.

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<sup>1</sup> Note that even this title is subject to further revision and change.

These revised regulations must be read in conjunction with any other regulations, guidelines or circulars issued in terms of the Municipal Systems Act and Chapter 12 of the Municipal Finance Management Act.

## **2.2 Timeframes and process considerations**

The stated intention to revise the local government indicators provided for in the MSA: Planning & Performance Management Regulations of 2001 was initially expressed in Section 4.4 of MFMA Circular 88 (2017) jointly issued by the DCoG, DPME and National Treasury. Since 2017, annualized MFMA Circular 88 addendum updates (2019-2024) and work by the DCoG have made specific reference to the provisions of Section 43 of the Municipal Systems Act. This has been done so that the joint planning, budgeting and reporting reforms advanced through MFMA Circular 88 are understood as an informant to the legislated process of prescribing general key performance indicators provided for in the Municipal Systems Act.

The draft of the revised regulations and this guideline reflect updates to the general performance indicators and proposed procedures for their rollout, consistent with the Department's commitment to have achieved an updated draft guideline by Quarter 2 of the national government 2025/26 FY. The DCoG Annual Performance Plan further indicates that approval to publish the revised draft regulations for public comment in the Government Gazette will be requested.

After this, the inputs received from the further public consultation process will be consolidated in updated revised regulations with the draft guideline to inform the Notice to gazette. It is expected that the revised draft regulations would then need be developed and finalised by 31 March 2026, which is the DCoG APP annual target. The guidelines will also be finalised so that they are submitted by 31 March 2026, as per the DCoG Annual Operational Plan and APP targets for the 2025/26 financial year.

### **2.2.1 Implications for rollout of the regulations**

Assuming the regulations are finalized by 31 March 2026 and promulgated between April and June of 2026, the earliest they would come into effect is from 1 July of 2026 for the 2026/27 FY. However, there are also potential differences in sequencing in terms of the implications for planning processes, as distinct from reporting processes.

From a reporting perspective, the first two thematic areas have been the subject of more extensive consultation over multiple years, with both audit findings and policy guidance motivating for immediate changes. Related reporting submission processes have already been in place through MFMA Circular 88, albeit under a policy provision distinct from regulatory requirement. As a result, it is envisioned that both the indicators and the Section 46, 47 and 48 reporting guidance may come into effect for the local government



2026/27 financial year, ahead of any additional planning related provisions or revisions outside of Section 10 of the regulations.

While planning should lead reporting for logical reasons, there is a window to adopt reporting guidance in advance of further planning revisions. This is because of the practical consideration that any amendments to the planning provisions of the regulation must precede the actual planning processes, which at the earliest for the 2027/28 financial year would commence in the second half of the 2026 calendar year.<sup>2</sup>

### 3 Policy and legislative context

The Municipal Systems Act provides the main anchoring legislative context for the guideline, read in conjunction with the relevant provisions of the Municipal Finance Management Act. Consistent with the overarching thematic framing of the guideline, provisions for the respective sections are unpacked in more detail below.

#### 3.1 Context for replacing Section 10 of the current regulations

Revision to the current MSA Local Government: Planning & Performance Management Regulations of 2001 is clearly provided for in terms of Sections 43 and 49 of the Municipal Systems Act. See the table below:

| 43. General Performance Indicators   | 49. Regulations and guidelines  |
|--|---|
| <p>(1) The Minister, after consultation with the MECs for local government and organised local government representing local government nationally, may—</p> <p>(a) by regulation prescribe general key performance indicators that are appropriate and that can be applied to local government generally; and</p> <p>(b) when necessary, review and adjust those general key performance indicators.</p> <p>(2) Key performance indicators set by a municipality must include any general key performance indicators prescribed in terms of subsection (1), to the extent that these indicators are applicable to the municipality concerned.</p> | <p><b>49. Regulations and guidelines</b></p> <p>(1) The Minister may for the purposes of this Chapter make regulations or issue guidelines in terms of section 120 to provide for or regulate—</p> <p>(a) incentives to ensure that municipalities establish their performance management systems within the applicable prescribed period, and comply with the provisions of this Act concerning performance management systems;</p> <p>(b) the setting of key performance indicators by a municipality with regard to its development objectives;</p> <p>(c) the identification of appropriate general key performance indicators that can be applied to municipalities generally and that reflect the object and intent of section 23;</p> <p>(d) the regular review by a municipality of its key performance indicators;</p> <p>(e) the setting of a framework for performance targets by municipalities consistent with their development priorities, objectives and strategies set out in their integrated development plans;</p> <p>(f) mechanisms, systems and processes for the monitoring and measurement of performance by a municipality with regard to its development objectives;</p> <p>(g) the internal auditing of performance measurements;</p> <p>(h) the assessment of those performance measurements by a municipality;</p> <p>(i) the assessment of progress by a municipality with the implementation of its integrated development plan;</p> <p>(j) the improvement of performance;</p> <p>(k) any other matter that may facilitate—</p> |

<sup>2</sup> The 2026/27 FY year has been missed with planning processes having commenced in 2025 already.

| 43. General Performance Indicators | 49. Regulations and guidelines  |
|------------------------------------|---|
|                                    | <p>(i) the implementation by municipalities of an efficient and effective system of performance management; or</p> <p>(ii) the application of this Chapter.</p> <p>(2) When making regulations or issuing guidelines in terms of section 120 to provide for or to regulate the matters mentioned in subsection (1) of this section, the Minister must—</p> <p>(a) take into account the capacity of municipalities to comply with those matters; and</p> <p>(b) differentiate between different kinds of municipalities according to their respective capacities.</p> <p>3) The Minister, by notice in the <i>Gazette</i>, may phase in the application of the provisions of this Chapter which place a financial or administrative burden on municipalities.</p> <p>(4) A notice in terms of subsection (3) may—</p> <p>(a) determine different dates on which different provisions of this Chapter become applicable to municipalities;</p> <p>(b) apply to all municipalities generally;</p> <p>(c) differentiate between different kinds of municipalities which may, for the purpose of the phasing in of the relevant provisions, be defined in the notice in relation to categories or types of municipalities or in any other way; or</p> <p>(d) apply to a specific kind of municipality only, as defined in the notice.</p> |

The existing provisions of Section 10 of the current regulations relating to general key performance indicators are operationally impractical, do not reflect the differentiation highlighted in Sections 49(2-4) between kinds of municipalities as it relates to powers and functions, and are in some cases now irrelevant<sup>3</sup> from a benchmarking perspective, amongst others.

For these reasons the DCoG, National Treasury and the DPME have jointly developed a set of indicators for application in local government through the planning, budgeting and reporting reforms expressed in terms of MFMA Circular 88. This reform has the overarching aim of standardizing indicator definitions, reducing the duplication and fragmentation of reporting requests to municipalities and strengthening coordination of indicator development and use. In cooperation, and through the mechanism of MFMA Circular 88, these indicators were already introduced by consensual agreement in metropolitan municipalities since the 2018/19 FY, but without the legal standing of regulation. The same Circular 88 indicator catalogue has been further rolled out and applied in a pilot format as part of supplementary planning and reporting in the remaining 249 municipalities, albeit on a differentiated basis to the metros, since 2021/22 FY.

While the implementation experience of MFMA Circular 88 has demonstrated metropolitan municipal capacity to incorporate these indicators into statutory plans and reports, subjected them to assurance processes and published the data for performance

<sup>3</sup> Section 10(b) prescribes the “percentage of households earning less than R1100 per month with access to free basic services” which has not been a useful threshold for tracking since shortly after its introduction in 2001.

monitoring and reporting purposes,<sup>4</sup> the experience among the other 249 municipalities piloting the indicators has been more difficult. Continued challenges of indicator interpretation, systems and capacity limitations, and the breadth of the indicator set have resulted in lower overall reporting compliance and mostly poor-quality data from non-metro municipalities, excepting where some provinces have been hands-on in supporting municipalities to report against the indicators correctly and completely.

As a result, and following from multiple consultations with provincial CoGTAs, municipalities and representatives of organized local government, a selected sub-set of the MFMA Circular 88 indicator set has been proposed for prioritization as a set of General Performance Indicators provided for in Section 43 of the MSA. This more manageable number of indicators,<sup>5</sup> while also allowing for some differentiation and acknowledgement of capacity of municipalities and their associated data and performance management systems, is therefore intended to directly address the provisions of MSA Section 49 (2-4). This is further expanded upon in the details and guidance on this thematic area below.

### 3.2 Context for streamlining MSA Section 46, 47 and 48 reports

A summary of the context provided for the streamlining of MSA Section 46, 47 and 48 reports is drawn from DCoG Circular No. 44 of 2025 on *Intervention and remedial measures to address governance and service delivery challenges in local government*. The following table provides a concise overview of the legislative provisions of the MSA as it relates to these three required reports:

| 46. Annual performance reports   | 47. Reports by MEC  | 48. Reports by Minister  |
|--|---|--|
| <p>(1) A municipality must prepare for each financial year a performance report reflecting-</p> <p>(a) the performance of the municipality and of each external service provider during that financial year;</p> <p>(b) a comparison of the performances referred to in paragraph (a) with targets set for and performances in the previous financial year; and</p> <p>(c) measures taken to improve performance.</p> <p>(2) An annual performance report must form part of the municipality's annual report in terms of Chapter 12 of the Municipal Finance Management Act.</p> | <p>(1) The MEC for local government must annually compile and submit to the provincial legislatures and the Minister a consolidated report on the performance of municipalities in the province.</p> <p>(2) The report must-</p> <p>(a) identify municipalities that under-performed during the year;</p> <p>(b) propose remedial action to be taken; and</p> <p>(c) be published in the Provincial Gazette.</p> <p>(3) The MEC for local government must submit a copy of the report to the National Council of Provinces.</p> | <p>(1) The Minister must annually compile and submit to Parliament and the MECs for local government a consolidated report of local government performance in terms of general key performance indicators.</p> <p>(2) The report must be published in the Gazette.</p> |

<sup>4</sup> Refer to the appendices to the MFMA Section 71 publications by National Treasury [here](#).

<sup>5</sup> 56 applicable to metros; 50 to ICMs; 44 to Districts; and 48 to LMs.

In addition to the above prescripts, the following provisions of the MFMA must also be read in conjunction with, and adhered to, when processing the **annual performance report (APR)** described in Section 46 of the MSA:

- (a) MFMA Section 121(3)(c) requires that the annual report must include the APR of the municipality, prepared in terms of section 46 of the MSA;
- (b) MFMA Section 127(2) requires that the mayor must, within seven months after the end of a financial year (that is, by end of January), table the annual report in the municipal council; and
- (c) MFMA Section 129(1) requires that Council must consider the annual report and adopts the oversight report containing the councils' comments on the annual report by no later than two months from the date on which the annual report was tabled in Council (that is, by end of March).

It is useful to highlight and distinguish between the provisions of an **annual report (henceforth as the Municipal Annual Report- MAR)** (which includes all the components set out in section 121(3) of the MFMA) from the APR, as set out in the MSA. The APR is specifically identified as a subcomponent of the MAR, provided for in MFMA Section 121(3)(c).

Having due regard for the above provisions in both the MSA and the MFMA, the recent DCOG Circular No. 44 of 2025 communicates that the APR of a municipality must be processed and comply with the following timelines-

- (a) The APR should be incorporated as a component of the consolidated MAR by 31 December. As the MAR must still be subjected to public engagement, it may result in changes and revisions thereto, including to the APR. Municipalities have therefore been given until **31 March 2025** to finalise the 2023/24 APR in terms of Section 46 (9 months after the end of the municipal financial year);
- (b) MECs must annually compile a consolidated performance report of the municipalities in the province in terms of Section 47, and submit to the provincial legislature and the Minister by **30 June 2025<sup>6</sup>**; and
- (c) Minister must annually compile a consolidated report of local government performance in terms of Section 48 and submit to Parliament and to the MECs by **30 September 2025**.

It also should be acknowledged that the context for the above is that MSA Section 48 reports for the 2021/22, 2022/23 and 2023/24 FYs had not been prepared or submitted as legally required and this was the subject of findings by the Auditor-General South Africa (AGSA), which may have contributed to an urgency associated with the prescribed timeframes that could have been communicated in advance. Furthermore, some provincial departments received similar findings arising from their failure to submit MSA Section 47 reports as prescribed. This has precipitated the attempt to streamline the

<sup>6</sup> It is noted that official communication of this June deadline to provincial CoGTAs on 12 May 2025 did not allow for the intended 3 months compilation timeframe. This specific issue is acknowledged and a contributor to the challenges identified with that circular, as distinct from the 3 months principle employed for the purpose of Section 47 report compilation.

Section 46, 47 and 48 reports in the revised regulations, which informs this guidance and the relationship between general performance indicators for local government, and the use of this information for the purposes of standardized, consolidated and comparable reporting on local government results.

The timeframes provided for in the DCoG Circular No. 44 of 2025 provided for 3 months interval between the submission of finalized MARs by the end of 31 March 2025 and the compilation of consolidated performance reports of the municipalities in the province by MECs in terms of Section 47 by 30 June 2025. While the official communication of this by mid-May was not without some challenges, this '3 months' interval has then informed the preparation of Section 48 reports for 2021/22, 2022/23 and 2023/24, by 30 September 2025.

Within the above legislative and policy context, there is a de facto policy interpretation and assumption that the MSA Section 47 and Section 48 reports may only be prepared once APRs are finalized as part of MARs.<sup>7</sup> However, that interpretation is not stated explicitly in the MSA, nor does the MSA prescribe that Section 47 or Section 48 reports are conditional or reliant upon the finalization of audited Section 46 reports. This differs from the MARs, which must include finalized APRs and be subjected to the relevant assurance processes provided for in Chapter 12 of the MFMA.

In fact, the prevailing interpretation of Section 47 is to the detriment of the legal provisions of MSA Section 47(2)(a-b). By relying on the finalization of Section 46 APRs as part of the MARs by the end of March, 9 months after the conclusion of the local government financial year and then providing for another 3 months to allow for preparation of the Section 47 reports. The result is that reports identifying underperformance and remedial action **lag actual performance by at least one full financial year**- rendering the original legislative intent of the MSA moot in practice. If one considers that reported performance can occur in the first half or quarter of the financial year reported, then in some cases underperformance and remedial action is only acknowledged closer to two years after occurrence. This renders any acknowledgment and proposed remedial action effectively inconsequential from an oversight perspective, or tacitly endorses complete and assured verification as a prerequisite to oversight.

At a national level, this interpretation further compounds the delay by an additional three months for the Section 48 report, where reliance on the consolidated provincial reports yields the Section 48 report a full 15 months after the conclusion of the municipal financial year to which it refers.

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<sup>7</sup> This may have been reinforced by interpretations of MFMA Circular 63, but there is no explicit mention or reference to Section 47 or 48 reports in the circular.

The prevailing policy interpretation of Section 47 and 48 reports is no longer tenable, particularly in a context where public and private role-players demand more timeous response to underperformance, the supply of early warning data, and the harnessing of technological capabilities to support developmental local government.

### 3.3 Context for extending revisions to the regulations beyond Section 10

Although the original problem statement and proposal to revise the Local Government: Municipal Planning and Performance Management Regulations of 2001 was confined to Section 10 of the regulations, wider consultation and input has provided some motivation to expand the scope of these revisions. Within the DCoG, there have been shifts in dedicated capacity for the Planning function which has delayed the motivation and detail for associated planning shifts. These are still under consideration for incorporation in the next iteration of the guideline. The following table provides a summary of the proposed inputs which will be considered for inclusion in the draft regulations during the publication consultation process which will follow the approval by the Minister that the draft regulations can be published in the Government Gazette for public comment:

| Development planning  | Evaluation   |
|---|--|
| <p>Previous proposals developed by former Development Planning unit in 2023.</p> <p>Proposed amendments to sections 1-4 + 15 of the regulations:</p> <ol style="list-style-type: none"> <li>1. Definitions;</li> <li>2. Integrated Development Planning;</li> <li>3. Amending IDPs</li> <li>4. Referring objection</li> <li>15. Community participation in IDPs and Performance Management</li> </ol> | <p>New proposals received from the DPME</p> <p>Proposed amendments sections 2, 7, 9, 13, 14, 15 + 17:</p> <ol style="list-style-type: none"> <li>2. Including <b>M&amp;E Plan</b> in the IDP</li> <li>7. Broaden performance management to include <b>evaluation</b></li> <li>9. Include provision for the identification of programmes for evaluation</li> <li>13. Include evaluations as part of performance review</li> <li>14. Internal audit to consider evaluation quality + use</li> <li>15. Communities to inform evaluations</li> <li>17. New section <b>institutionalising evaluation in Local Government</b></li> </ol> |

Outside of the planning provisions, the main additional submissions for revision to the regulations have been in relation to expanding their ambit to be inclusive of **evaluation**. The policy context for this is set out in the Policy Framework for Government-Wide Monitoring & Evaluation System (Presidency, 2007), the Framework for Managing Programme Performance Information (National Treasury, 2007), the South African Statistics Quality Assessment Framework (StatsSA, 2010) and the revised National Evaluation Policy Framework<sup>8</sup> (DPME, 2019). As the Planning & Performance

<sup>8</sup> The revised National Evaluation Policy Framework is currently under review and will be finalized prior to the adoption of these regulations.



Management Regulations of 2001 predate all these policy frameworks, there is a strong motivation to ensure the regulations are aligned and consistent with the current policy trajectory.

Specifically, the DPME has motivated to introduce evaluation at the local government level as an integrated part of the regulations, identifying several strategic amendments that can be made. The explicit intention is that evaluation be introduced throughout the planning, performance management and reporting cycle with amendments distributed across Sections 2-15 of the revised regulations. This is with a recognition that municipalities will have differential capacity to conduct evaluations, but that all municipalities should adopt evaluative practices with due consideration for monitoring systems, undertaking periodic evaluative workshops, rapid evaluations, performance and expenditure reviews, and evidence syntheses, when feasible.

As consultations remain on-going, the evaluation-related proposals are mainly related to bringing the regulation in line with prevailing evaluation policy and a natural evolution of the ambit of the regulations. This is also consistent with guidance set out in MFMA Circular 88 Addendum 2 (2020) Section 5 and relates directly back to the first thematic area. Furthermore, the more explicit adoption of evaluative practices in local government performance reporting can assist in strengthening the use, learning and knowledge generation from the Section 46, 47 and 48 reports in the second thematic area.

As indicated above, the proposed inputs will be considered for inclusion in the draft regulations during the consultation process which will follow the approval by the Minister that the draft regulations can be published in the Government Gazette for public comment.

## **4 Guidance per thematic area**

### **4.1 Local government general performance indicators**

One of the recurring pieces of feedback received across consultations was for the proposed number of Circular 88 indicators considered for regulation to be reduced. In this regard the full set of Circular 88 indicators (against which municipalities are reporting in the 2025/26 FY) was subjected to prioritization as part of the Municipal Performance Assessment Tool (MPAT) pilot exercise in 2023. This exercise consisted of 53 indicators drawn from Circular 88 and was distributed to all local government stakeholders with a letter requesting inputs (on the draft regulations and the indicators to inform the regulations).

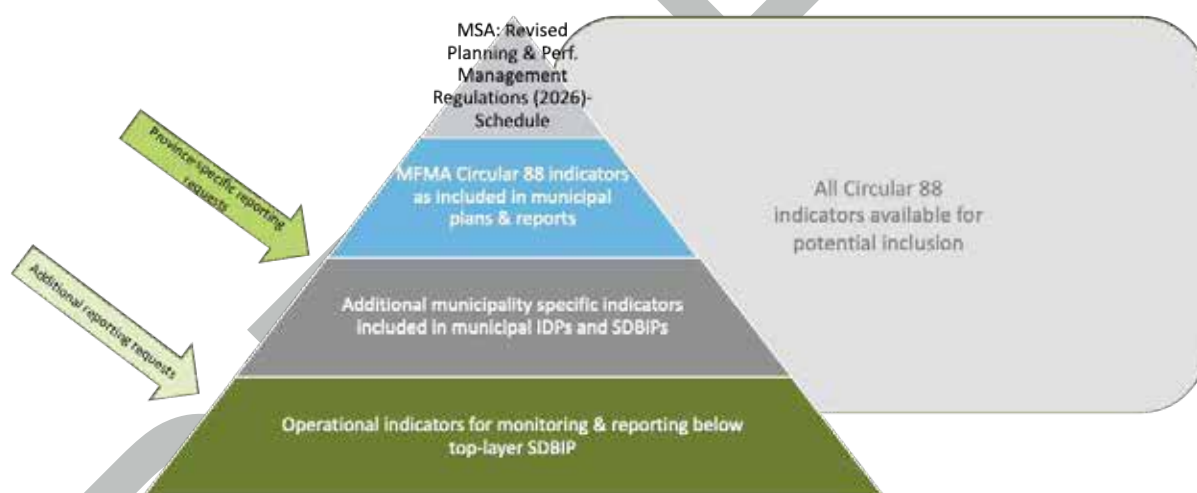
The inputs received from stakeholders thus far have informed the revised list of indicators which have now been agreed to reflect as a schedule to the regulations, rather than within the detail of Section 10. The updated draft indicators are attached as **Appendix D-1** hereto. In addition to changes to the overall indicator list based on feedback received, the

indicators are presented at both the **indicator level** as well as the constituent **data elements standardized for the indicator calculation**. Some feedback received previously had not engaged with these critical design features fundamental to making informed comment on the indicators. Stakeholders are referred to MFMA Circular 88 (2017) for more detailed explanation and guidance regarding indicator architecture, data elements and standardized formulas.

#### 4.1.1 Regulated general performance indicators and other indicators

In understanding the application of a prioritized set of general performance indicators in terms of Section 10 of the regulations, it is useful to provide a framing of how these indicators relate to other performance information, and their relationship with other applicable MFMA Circular 88 indicators, municipality specific indicators and other operational indicators<sup>9</sup>. Figure 1 below provides an emergent indicative framework.

Figure 1: Working performance indicator framework between



From the above, the indicators included in **Appendix D-1** are understood to be the indicators referred to in the Schedule to the revised regulations. These are considered the apex set of general performance indicators, applicable across all 257 municipalities in South Africa. As a matter of regulation, these indicators must find expression as part of Integrated Development Plans (IDPs) and/or Service Delivery Budget Implementation Plans<sup>10</sup> (SDBIPs). As the general performance indicators become reported on as a matter of regulatory compliance, they will be subjected to the relevant internal audit processes, as well as the external assurance processes of the AGSA. For the sake of consistency and standardization, they are drawn from the Circular 88 catalogue of available indicators

<sup>9</sup> Sometimes referred to as the 'lower layer' SDBIP indicators referred to MFMA Circular 13.

<sup>10</sup> What is referred to as the published 'top-layer' SDBIPs in MFMA Circular 13 (2005).



and apply the Technical Indicator Descriptions (TIDs) in MFMA Circular 88 Appendix B for the applicable financial year.

Then, on a differentiated basis per municipal category, MFMA Circular 88 indicators may also be applied and incorporated into municipal planning and reporting on a conditional basis. The distinction is that indicators outside of Appendix D-1 are not a matter of regulatory compliance. Inclusion of MFMA Circular 88 indicators outside of the regulatory Schedule will be based on conditional incorporation by municipalities. This means that municipalities will not be legally obliged to report on all potentially applicable indicators. However, supplying specified performance information for reporting may be a condition provided for in other legislation, regulation or circular guidance, such as the Division of Revenue Act and its associated grant frameworks. For example, reporting on the full catalogue of applicable MFMA Circular 88 indicators is a condition attached to tranche payments associated with the Urban Settlements Development Grant to metropolitan municipalities. Failure to report on the indicators timeously, as per the prescribed definition and format may justify withholding conditional financial transfers to the municipality.

These are distinct from municipality specific indicators that are included in IDPs and SDBIPs as per the provisions of the MSA. Municipalities retain the agency to develop and select additional indicators in line with its performance management system as per MSA Section 38 and with the benefit of community involvement as per MSA Section 42. The regulated general performance indicators are therefore a transversal and cross-cutting provision in addition to a municipality's own indicators that must find expression in planning and reporting. MFMA Circular 88 indicators are a conditional set of indicators most typically linked to financial incentive or transfer. Where a municipality opts not to pursue such incentives, it may elect not to incorporate the indicators. Alternatively, it may selectively choose to incorporate individual indicators from the overall MFMA Circular 88 catalogue where the indicator is identified to be of relevance and use to the municipality's development objectives.

Outside of published statutory plans and reports, a municipality also maintains and tracks various pieces of operational information and data. This information may or may not find structured expression within supporting documentation or what is referred to as "the next (lower) layer of detail of the SDBIP" in MFMA Circular 13. Municipalities retain vast amounts of structured and unstructured administrative data that falls within this category. This extends to data management and monitoring systems which municipalities supply information into, but may not retain custodianship or publishing responsibilities for, such as the South Africa Air Quality Information System (SAAQIS), National Integrated Water Information System (NAWIS) or others. It is also from among this data that information required for disaggregation of other indicators, particularly as it relates to gender, race, age or disability may be drawn.

Lastly, while efforts to rationalize, streamline and prioritize performance indicators are reflected through this revised regulation and the associated reforms, there remain various policy, regulatory, programmatic, project and conditional allocation avenues for making additional reporting requests upon municipalities, including provisions for provincial monitoring in terms of MSA Section 105, amongst others. These requests are reflected in the two arrows on the left of the figure. As much as efforts to coordinate and prioritize an indicator set between these is expressed in the revised regulations and MFMA Circular 88, such additional demands will continue to be a factor in the overarching performance information environment. What this guidance should help to do is to understand the conceptual difference between these reporting requests, to recognize the different application of the indicators, as well as the implications for the associated assurance processes. There are differences in the scrutiny and risk associated with municipalities who fail to supply data for a regulated indicator (as per Appendix D-1), compared to instances where an additional request is made by a national department to municipalities for reporting outside of the MFMA Circular 88 reform process, without transversal standardization, drawn from operational information of potentially variable degrees of quality.

#### 4.1.2 Guidance on applying the indicators for 2026/27 reporting and 2027/28 planning

In providing guidance on how and when the provisions of the revised regulations contained in Section 10 come into effect, the practical distinction between planning and reporting applies, with some qualifiers as per section 2.2.1 above. The following therefore sets out a step-change for escalating and progressing the prioritization of the indicators for regulatory application.

#### **Reporting through MFMA Circular 88 for 2025/26 FY**

All the indicators provided for as general performance indicators in Appendix D-1 have already been defined and communicated to municipalities for planning, budget and reporting through MFMA Circular 88 Addendum 6 (2024) for the 2025/26 FY as part of the wider catalogue of indicators. The intention is that the existing MFMA Circular 88 reporting arrangements, with differentiation for metros and non-metros respectively, would continue to apply for 2025/26 FY reporting.

As part of the feedback provided to municipalities on reporting in the 2025/26 FY, emphasis will be placed on municipal compliance submissions, adherence to the prescribed TIDs in MFMA Circular 88 Appendix B and scrutiny of municipal data quality for the general performance indicators specifically.

This approach seeks to build from the existing reporting guidance and signal the prioritization of a sub-set of indicators that municipalities should ensure they get right. Since the regulation would not come into effect until after the 2025/26 FY, this reporting

is about focusing how the regulations will apply in the context of MFMA Circular 88 reporting, before they must be fully integrated in municipal plans and reports.

### **Reporting against the general performance indicators for 2026/27**

Assuming the revised regulations are published in the government gazette between April and June of 2026, municipalities will have missed the window to fully integrate the general performance indicators in their statutory planning for 2026/27. However, with the revised regulations in place and the Schedule of general performance indicators confirmed from the MFMA Circular 88 catalogue, municipalities should still be able to officially report on most, if not all, of these indicators for the 2026/27 FY.

It is therefore proposed that from Quarter 1 of 2026/27 that municipalities would be responsible for incorporating the general performance indicators in their reporting to Council, Province and National on a quarterly or annual basis, subject to the defined indicator reporting frequency. Furthermore, that these indicators would then form part of the Section 46 APR submitted by each municipality for the 2026/27 FY. It would be expected that some municipalities may encounter barriers to reporting on certain indicators in this period, but all should be able to report on some of the indicators at this stage, notwithstanding any staggered or differentiated determinations for rollout.

The intention of the 2026/27 FY reporting rollout is that this would be a 'soft' introduction with guidance provided so that preliminary checks and assurance processes could be indicative but not yet form the basis of any public opinion or finding expressed by the AGSA or otherwise. This approach may also be conducive to staggering implementation between categories of municipalities, as informed by categorical readiness, or municipal assessment.

This reporting period in which uptake of the regulation could still be uneven across municipalities will serve to gauge readiness and to fine-tune any reporting protocols, templates, reporting platforms or data repositories for general performance information received by Province and National.

### **Institutionalization of the indicators in planning and reporting for 2027/28**

Concurrent to the above reporting process for 2026/27 FY, municipalities can ensure they have integrated the general performance indicators as part of planning processes in the IDP and SDBIP for 2027/28 FY. All the Key Performance Areas in the revised regulations and the general performance indicators reflected in the Schedule in Appendix D-1 would then be integrated within municipal planning, budgeting and reporting processes.

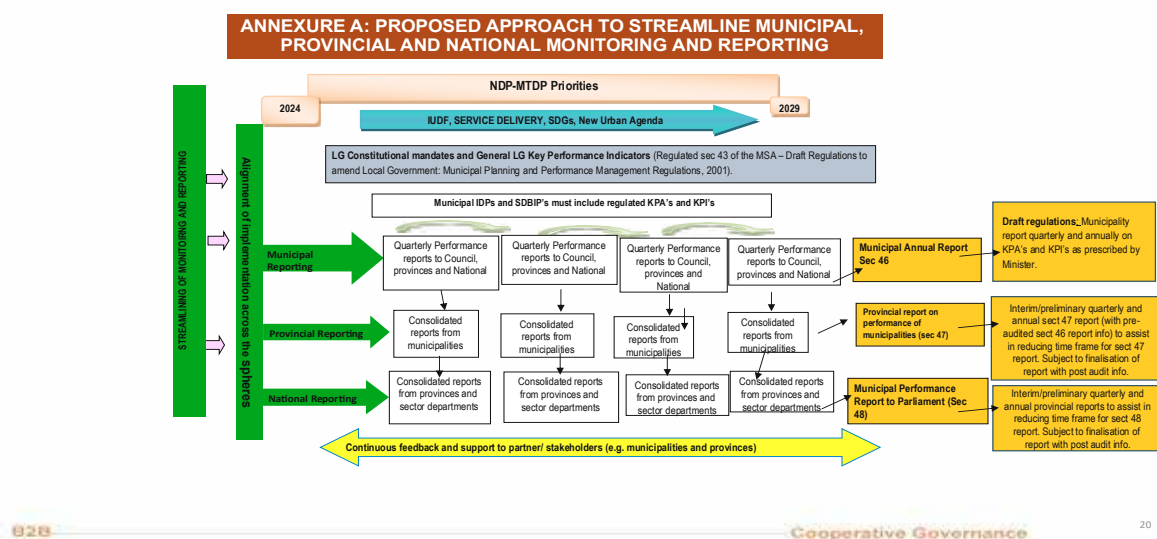
With the benefit of reporting experience for 2026/27, the conventions, templates, platforms and submission protocols would have been piloted and fine-tuned for the 2027/28 FY. Official guidance, and any differentiated provisions for the categories of

municipalities or determinations of their capacity could then be applied, would then be issued with the relevant processes and procedures for the use of the general performance indicators as part of Section 46, 47 and 48 reports, as follows below.

#### 4.2 Proposed approach to streamline monitor and reporting of local government performance

A recurring problem encountered by local government stakeholders is the significant lag in time between the submission of municipal monitoring and reporting and the synthesizing of this information into statutorily required reports in Sections 46, 47 and 48 as explained in legislative overview in section 3.2 above. In practice, this has been a function of the prevailing interpretation of sections of the MSA and MFMA read in conjunction, treating the finalization of reports as a pre-requisite sequence where all finalized Section 46 reports in a province must inform a Section 47 report and all finalized Section 47 reports must inform the Section 48 report. But this has produced Section 47 and 48 reports delivered 12 months and 15 months after the conclusion of the financial year. Through the amendment of the regulations, streamlining and rationalizing monitoring and reporting of local government performance will occur so that draft reports may be prepared more timeously. However, this will still provide for finalized reports submitted after the conclusion of MARs, but interim reports for tabling will precede them. Figure 2 below reflects this intention.

Figure 2: Proposed approach to streamlining Section 46, 47 and 48 reports



The draft revised regulations provide for the quarterly submission of general performance indicators to both Province and National. The use of standardized indicators, set reporting intervals and more timeous review and analysis at both Provincial and National level, will

support greater efficiencies in the system. The development of interim/preliminary reports for tabling at Council and more timeous reporting of standardized general performance indicators upwards through the system will also enable greater responsiveness. This new arrangement is intended to elevate the performance management system design component reflected in MSA Section 41(2), aimed at providing an early warning of indicator under-performance.

While the exact modalities will still be consulted upon and confirmed, there should not be any impediments to making Section 46 reporting submissions to Province and National simultaneously. Similarly, the centralized capture and collation of that data can be made uniformly accessible, at all levels. Eliminating the unnecessary sequencing and lag of the collation and re-submission of the data in the reports, when technological platforms and reporting protocols can easily be introduced to resolve this, represents a significant step forward in the streamlining process.

#### 4.2.1 Guidance on new reporting submissions for Section 46, 47 and 48 reports

The following sequencing, aligned to the proposed rollout of general performance indicators described in the thematic area above, follows in Table 1 below. A key point of differentiation is that it is only Section 46 reports that are proposed for quarterly monitoring and reporting. Section 47 and Section 48 reports would remain consolidated provincial and annual reports respectively, with interim and final compiled documents proposed as per the table.

Table 1: Indication of proposed reporting intervals for interim and final S46, S47 and S48 reports

|           | 2026/27FY              | 2027/28FY              |
|-----------|------------------------|------------------------|
| July      |                        |                        |
| August    |                        |                        |
| September |                        |                        |
| October   | S46 Q1 Reports         |                        |
| November  |                        |                        |
| December  |                        |                        |
| January   | S46 Q2 Reports         |                        |
| February  |                        |                        |
| March     |                        |                        |
| April     | S46 Q3 Reports         |                        |
| May       |                        |                        |
| June      |                        |                        |
| July      |                        |                        |
| August    | S46 APR interim        |                        |
| September |                        |                        |
| October   |                        | S46 Q1 Reports         |
| November  | S47 Provincial interim |                        |
| December  |                        |                        |
| January   | S48 National interim   | S46 Q2 Reports         |
| February  |                        |                        |
| March     | S46 APR final          |                        |
| April     |                        | S46 Q3 Reports         |
| May       |                        |                        |
| June      | S47 Provincial final   |                        |
| July      |                        |                        |
| August    |                        | S46 APR interim        |
| September | S48 National final     |                        |
| October   |                        |                        |
| November  |                        | S47 Provincial interim |
| December  |                        |                        |
| January   |                        | S48 National interim   |
| February  |                        |                        |
| March     |                        | S46 APR final          |
| April     |                        |                        |
| May       |                        |                        |
| June      |                        | S47 Provincial final   |
| July      |                        |                        |
| August    |                        |                        |
| September |                        | S48 National final     |

From the above table, an interim submission of the Section 47 provincial reports is introduced that precedes the current submission of the final report by 7 months compared to the timeframes in DCoG Circular 44 of 2025. For the Section 48 national report, the



interim submission is 8 months earlier, reducing the feedback lag regarding under-performance and remedial action by more than half. This proposed change would then also change the level of effort and nature of the analysis undertaken in the final Section 47 and 48 reports, as there would also become an emphasis in gauging the changes and credibility of the interim performance reports received relative to their audited, finalized outcomes.

While the attendant risks and questions of the reliability of interim performance information will undoubtedly be raised and will be legitimate, the comparative use, scrutiny and oversight of the data is intended to empower oversight bodies, administrators and the public, rather than serve as a tool to mislead them. Nevertheless, should misleading occur, there are also mechanisms and steps that can be introduced to ensure the credibility of the data for those Section 46 interim reports found wanting.

It is anticipated that the above poses some obvious challenges and will require detailed guidance and hands-on support to both municipalities and provinces. If the first round of revised Section 46, 47 and 48 reporting is to be introduced during the 2026/27 financial year, it also represents a significant step towards improved oversight, engagement and comparability in local government performance reporting.

#### **4.3 Additional revisions to the LG regulations**

Currently, the proposed amendments to the revised regulations beyond Section 10 have been presented to the SAMEA LG CoP and the Joint Planning, Budgeting & Reporting Reforms Steering Committee. Proposals to extend the evaluation related consultations and unpack the proposed revisions through an extended process have been made, as well as specific written submissions from the City of Cape Town.

The main evaluation-related comments received relate to managing the risk of conflating the performance management function with the evaluation function. Specifically, there is an expressed risk that institutional operationalization of performance management serves mainly accountability purposes, whereas the evaluation function is more useful for learning and improvement, amongst other areas. Evaluations also tend to have a stronger strategic and qualitative orientation that can be employed across the entire intervention life-cycle, whereas performance management is largely about implementation monitoring, course correction and accountability for achievement of planned results, or not.

While the exact expression of evaluation within the revised regulations remains the subject of further consultation and refinement, there is a key principle that evaluation and performance management should be viewed as distinct, but complementary functions. They should not be conflated conceptually or in terms of their functional application. In terms of institutional positioning and organizational structure, this also means that these functions should maintain some degree of independence from each other, with performance management serving a routine monitoring and accountability purpose.

Evaluations are intended to be more strategic, with an emphasis on learning and providing improvements to policy, strategy and implementation through applied evidence.

A key piece of cross-cutting guidance is that the inclusion of evaluations within the regulations should not introduce additional or mandatory compliance requirements, such as new evaluation plans, resourcing expectations or requirements for evaluations to be conducted by all municipalities. Local government exists across a full spectrum of capability and it has been motivated that this be provided for in how evaluations are given expression to in the regulations. The principles of municipal differentiation, capability-informed application and provision for the extension of the existing policy frameworks, guidance and templates to local government should follow. Evaluations as provided for in the regulations are therefore intended to be positioned as an available tool for local government to shift from a compliance and administrative accountability orientation to one of performance improvement and achievement of developmental impact.

## **5 Way forward and next steps**

This draft guidance and update to the general performance indicators provided in Appendix D-1 is intended for wider consultation and engagement, most especially with provincial CoGTAs, who after municipalities stand to be most significantly affected by these revisions to the regulations and associated guidance. It is therefore expected that the above will be thoroughly considered and alternative approaches and suggestions may emerge.

These inputs will be processed in line with the performance targets and commitments of the DCoG in the APP 2025/26, with submission of a request to the Minister to approve that the draft regulations and guidelines can be published in the Government Gazette for public comment.

Thereafter, review of the draft regulations and input from the public consultation process will be submitted to the Chief State Law Advisor. This will culminate in final revisions to the draft regulations by 31 March 2026.



### Appendix D-1 Proposed schedule of general performance indicators applicable to Section 10 of the regulations

Review of the following indicator set should take note of the following:

Indicator reference refers to the unique indicator number. The data elements are standardized for the calculation of the indicator. Information must be supplied at the data element level, while target setting ONLY occurs at the indicator level (NOT the data element level) for outcome and output indicators. The listing of the data elements comprising the indicators is a direct response to feedback from multiple stakeholders which requested indicators be simplified to be formulated as “numbers” rather than “percentages”.

The columns indicate to which category the indicators would apply: Metro-M; Intermediate City Municipality- ICM; District Municipality-DM; or Local Municipality-LM. Not all indicators are reported quarterly as some are reported once annually, specifically the household service access indicators. Reference should be made to the TIDs in MFMA Circular 88 Appendix B for more detail on each.

| Ind. Ref.                              | Indicator  | Data Ref. | Standard data elements of the indicator   | M | ICM | DM | LM |
|--|--|-----------|---|---|-----|----|----|
| Good governance & public participation |  |           |   |   |     |    |    |
| GG2.1                                  | Percentage of ward committees that have an action plan   |           |   |   |     |    |    |
|  |  | GG2.1(1)  | 1 Number of functional ward committees  | X | X   | -  | X  |
|  |  | GG2.1(2)  | 2 Total number of wards   |   |     |    |    |
| GG2.12                                 | Percentage of wards that have held a quarterly councillor-convened community meeting             |           |   |   |     |    |    |
|  |  | GG2.12(1) | 1 Number of councillor convened ward community meetings                                 | X | X   | -  | X  |
|  |  | GG2.12(2) | 2 Total number of wards in the municipality   |   |     |    |    |
|  |  | GG2.12(3) | 3 Reporting quarter   |   |     |    |    |
| GG2.31                                 | Percentage of official complaints responded to through the municipal complaint management system |           |   |   |     |    |    |
|  |  | GG2.31(1) | 1 Number of official complaints responded to according to municipal norms and standards | X | X   | X  | X  |
|  |  | GG2.31(2) | 2 Number of official complaints received  |   |     |    |    |

| Ind. Ref.                                    | Indicator   | Data Ref. | Standard data elements of the indicator   | M | ICM | DM | LM |
|--|---|-----------|---|---|-----|----|----|
| GG3.11                                       | Number of repeat audit findings   | GG3.11(1) | 1 Number of "repeat" findings itemised in the AG in the audit report  | X | X   | X  | X  |
| GG4.1  | Percentage of councillors attending council meetings  | GG4.1(1)  | 1 The sum total of councillor attendance of all council meetings  | X | X   | X  | X  |
|  |   | GG4.1(2)  | 2 The total number of council meetings  |   |     |    |    |
|  |   | GG4.1(3)  | 3 The total number of councillors in the municipality   |   |     |    |    |
| C2   | Number of ExCo or Mayoral Executive meetings held:  |           |   | X | X   | X  | X  |
| C3   | Number of Council portfolio committee meetings held:  |           |   | X | X   | X  | X  |
| C4   | Number of MPAC meetings held:   |           |   | X | X   | X  | X  |
| C11  | Number of litigation cases instituted by the municipality:  |           |   | X | X   | X  | X  |
| C12  | Number of litigation cases instituted against the municipality:   |           |   | X | X   | X  | X  |
| <b>Infrastructure &amp; service delivery</b> |   |           |   |   |     |    |    |
| EE1.1  | Percentage of households with access to electricity   |           |   | X |     |    |    |
|  | EE1.1(1)  | 1         | Number of households having access to electricity   |   |     |    |    |
|  | EE1.1(2)  | 2         | Total number of households in the municipality  |   |     |    |    |
| EE1.13                                       | Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards |           |   | X | X   | -  | X  |
|  | EE1.13(1)   | 1         | Number of valid customer applications for a new electricity connection processed within municipal standard timeframes |   |     |    |    |
|  | EE1.13(2)   | 2         | Total number of valid customer applications for a new electricity connection processed                                |   |     |    |    |
| EE3.11                                       | Percentage of unplanned outages that are restored to supply within industry standard timeframes                             |           |   | X | X   | -  | X  |
|  | EE3.11(1)   | 1         | Number of unplanned outages where 98% of affected customers are restored within 24 hours                              |   |     |    |    |
|  | EE3.11(2)   | 2         | Total number of unplanned outages   |   |     |    |    |
| EE4.4  | Percentage total electricity losses   |           |   | X | X   | -  | X  |
|  | EE4.4(1)  | 1         | Electricity Purchases in kW/h   |   |     |    |    |

| Ind. Ref. | Indicator   | Data Ref. | Standard data elements of the indicator | M | ICM | DM | LM |
|-----------|---|-----------|---|---|-----|----|----|
|           |   | EE4.4(2)  | 2 Electricity Sales in kWh              |   |     |    |    |
| ENV3.1    | Percentage of households with basic refuse removal services or better                           |           |   | X |     |    |    |
|           | ENV3.1(1) 1 Number of households who have their refuse removed at least once a week.            |           |   |   |     |    |    |
|           | ENV3.1(2) 2 Total number of households in the municipality                                      |           |   |   |     |    |    |
| FD2.1     | Disaster Management Centre Readiness  |           |   | X | -   | X  | -  |
|           | FD2.1(1) 1 Number of specified conditions of readiness met (1-3)                                |           |   |   |     |    |    |
| FD2.2     | Fire Services function in accordance with prescribed requirements                               |           |   | X | X   | X  | X  |
|           | FD2.2(2) 1 Number of specified conditions of fire services functionality met (1-3)              |           |   |   |     |    |    |
| HS1.1     | Percentage of households living in adequate housing   |           |   | X |     |    |    |
|           | HS1.1(1) 1 Number of households that live in formal dwellings                                   |           |   |   |     |    |    |
|           | HS1.1(2) 2 Total number of households in the municipality                                       |           |   |   |     |    |    |
| HS1.12    | Number of serviced sites  |           |   | X | X   | -  | -  |
|           | HS1.12(1) 1 Number of all sites serviced receiving the specified basic services.                |           |   |   |     |    |    |
| TR6.12    | Percentage of surfaced municipal road lanes which has been resurfaced and resealed              |           |   | X | X   | X  | X  |
|           | TR6.12(1) 1 Kilometres of municipal road lanes resurfaced and resealed                          |           |   |   |     |    |    |
|           | TR6.12(2) 2 Kilometres of surfaced municipal road lanes   |           |   |   |     |    |    |
| TR6.13    | KMs of new municipal road network   |           |   | X | X   | X  | X  |
|           | TR6.13(1) 1 Number of kilometres of surfaced road network built                                 |           |   |   |     |    |    |
|           | TR6.13(2) 2 Number of kilometres of unsurfaced road network built                               |           |   |   |     |    |    |
| TR6.21    | Percentage of reported pothole complaints resolved within standard municipal response time      |           |   | X | X   | X  | X  |
|           | TR6.21(1) 1 Number of pothole complaints resolved within the standard time after being reported |           |   |   |     |    |    |
|           | TR6.21(2) 2 Number of potholes reported   |           |   |   |     |    |    |
| WS1.1     | Percentage of households with access to basic sanitation  |           |   | X |     |    |    |
|           | WS1.1(1) 1 Number of households using a flush toilet (connected to sewerage system)             |           |   |   |     |    |    |

| Ind. Ref. | Indicator   | Data Ref. | Standard data elements of the indicator   | M | ICM | DM | LM |
|-----------|---|-----------|---|---|-----|----|----|
|           |   | WS1.1(2)  | 2 Number of households using a flush toilet (with septic tank)  |   |     |    |    |
|           |   | WS1.1(3)  | 3 Number of households using a pit toilet with ventilation (VIP)  |   |     |    |    |
|           |   | WS1.1(4)  | 4 Total number of households in the municipality  |   |     |    |    |
| WS1.11    | Number of new sewer connections meeting minimum standards                   |           |   | X | X   | X  | X  |
|           |   | WS1.11(1) | 1 Number of new sewer connections to consumer units   |   |     |    |    |
|           |   | WS1.11(2) | 2 Number of new sewer connections to communal toilet facilities.  |   |     |    |    |
| WS2.1     | Percentage of households with access to basic water supply                  |           |   |   |     |    |    |
|           |   | WS2.1(1)  | 1 Number of households with the main source of drinking water (1) piped (tap) water inside dwelling/institution                                       |   |     |    |    |
|           |   | WS2.1(2)  | 2 Number of households with the main source of drinking water piped (tap) water inside yard   | X |     |    |    |
|           |   | WS2.1(3)  | 3 Number of households with the main source of drinking water piped (tap) water on community stand: distance less than 200m from dwelling/institution |   |     |    |    |
|           |   | WS2.1(4)  | 4 Total number of households in the municipality  |   |     |    |    |
| WS2.11    | Number of new water connections meeting minimum standards                   |           |   | X | X   | X  | X  |
|           |   | WS2.11(1) | 1 Number of new water connections to piped (tap) water  |   |     |    |    |
|           |   | WS2.11(2) | 2 Number of new water connections to public/communal facilities.  |   |     |    |    |
| WS3.11    | Percentage of callouts responded to within 48 hours (sanitation/wastewater) |           |   | X | X   | X  | X  |
|           |   | WS3.11(1) | 1 Number of callouts responded to within 48 hours (sanitation/wastewater)   |   |     |    |    |
|           |   | WS3.11(2) | 2 Total number of callouts (sanitation/wastewater)  |   |     |    |    |
| WS3.21    | Percentage of callouts responded to within 48 hours (water)                 |           |   | X | X   | X  | X  |
|           |   | WS3.21(1) | 1 Number of callouts responded to within 48 hours (water)   |   |     |    |    |
|           |   | WS3.21(2) | 2 Total water service callouts received   |   |     |    |    |
| WS4.1     | Percentage of drinking water samples complying to SANS241                   |           |   | X | X   | X  | X  |
|           |   | WS4.1(1)  | 1 Number of water sample tests that complied with SANS 241 requirements   |   |     |    |    |

| Ind. Ref.                   | Indicator   | Data Ref. | Standard data elements of the indicator | M | ICM | DM | LM |
|-----------------------------|---|-----------|---|---|-----|----|----|
| WS4.1(2)                    | 2 Total number of water sample tests undertaken   |           |   |   |     |    |    |
| WS5.2                       | Total water losses  |           |   |   |     |    |    |
|                             | WS5.2(1) 1 System input volume  |           |   | X | X   | X  | X  |
|                             | WS5.2(2) 2 Authorised consumption   |           |   |   |     |    |    |
|                             | WS5.2(3) 3 Number of service connections  |           |   |   |     |    |    |
| C103                        | Number of notifiable medical condition investigations following the prescribed protocols                        |           |   | X | X   | X  | X  |
| C104                        | Number of foodborne disease outbreak investigations following the prescribed protocols                          |           |   | X | X   | X  | X  |
| <b>Financial management</b> |   |           |   |   |     |    |    |
| FM1.11                      | Total Capital Expenditure as a percentage of Total Capital Budget   |           |   |   |     |    |    |
|                             | FM1.11(1) 1 Actual Capital Expenditure  |           |   | X | X   | X  | X  |
|                             | FM1.11(2) 2 Budgeted Capital Expenditure  |           |   |   |     |    |    |
| FM1.12                      | Total Operating Expenditure as a percentage of Total Operating Expenditure Budget                               |           |   |   |     |    |    |
|                             | FM1.12(1) 1 Actual Operating Expenditure  |           |   | X | X   | X  | X  |
|                             | FM1.12(2) 2 Budgeted Operating Expenditure  |           |   |   |     |    |    |
| FM1.13                      | Total Operating Revenue as a percentage of Total Operating Revenue Budget                                       |           |   |   |     |    |    |
|                             | FM1.13(1) 1 Actual Operating Revenue  |           |   | X | X   | X  | X  |
|                             | FM1.13(2) 2 Budgeted Operating Revenue  |           |   |   |     |    |    |
| FM1.14                      | Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget |           |   |   |     |    |    |
|                             | FM1.14(1) 1 Actual Service Charges Revenue  |           |   | X | X   | X  | X  |
|                             | FM1.14(2) 2 Actual Property Rates Revenue   |           |   |   |     |    |    |
|                             | FM1.14(3) 3 Budgeted Service Charges and Property Rates Revenue   |           |   |   |     |    |    |
| FM1.2                       | Funded budget (Y/N)   |           |   |   |     |    |    |
|                             | FM1.2(1) 1 NT Funded Budget outcome   |           |   | X | X   | X  | X  |
| FM3.11                      | Cash/Cost coverage ratio  |           |   |   |     |    |    |
|                             | FM3.11(1) 1 Cash and cash equivalent  |           |   | X | X   | X  | X  |
|                             | FM3.11(2) 2 Unspent Conditional Grants  |           |   |   |     |    |    |

| Ind. Ref.                             | Indicator   | Data Ref. | Standard data elements of the indicator  | M | ICM | DM | LM |
|---------------------------------------|---|-----------|--|---|-----|----|----|
|                                       |   | FM3.11(3) | 3 Overdraft  |   |     |    |    |
|                                       |   | FM3.11(4) | 4 Short Term Investment  |   |     |    |    |
|                                       |   | FM3.11(5) | 5 Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) |   |     |    |    |
| FM3.12                                | Current ratio (current assets/current liabilities)  | FM3.12(1) | 1 Current assets   | X | X   | X  | X  |
|                                       |   | FM3.12(2) | 2 Current liabilities  |   |     |    |    |
| FM4.31                                | Creditors payment period  | FM4.31(1) | 1 Trade Creditors Outstanding  |   |     |    |    |
|                                       |   | FM4.31(2) | 2 Credit purchases (operating and capital)   | X | X   | X  | X  |
|                                       |   | FM4.31(3) | 3 Number of days in the reporting year to date   |   |     |    |    |
| FM5.31                                | Repairs and Maintenance as a percentage of property, plant, equipment and investment property | FM5.31(1) | 1 Total Repairs and Maintenance Expenditure  |   |     |    |    |
|                                       |   | FM5.31(2) | 2 Property, Plant and Equipment  | X | X   | X  | X  |
|                                       |   | FM5.31(3) | 3 Investment Property (Carrying Value)   |   |     |    |    |
| FM7.11                                | Debtors payment period  | FM7.11(1) | 1 Gross Debtors  |   |     |    |    |
|                                       |   | FM7.11(2) | 2 Bad Debt Provision   | X | X   | X  | X  |
|                                       |   | FM7.11(3) | 3 Billed Revenue   |   |     |    |    |
|                                       |   | FM7.11(4) | 4 Number of days in the reporting period year to date  |   |     |    |    |
| FM7.12                                | Collection rate ratio   | FM7.12(1) | 1 Gross Debtors Opening Balance  |   |     |    |    |
|                                       |   | FM7.12(2) | 2 Billed Revenue   | X | X   | X  | X  |
|                                       |   | FM7.12(3) | 3 Gross Debtors Closing Balance  |   |     |    |    |
|                                       |   | FM7.12(4) | 4 Bad Debts Written Off  |   |     |    |    |
| Capable local government institutions |   |           |  |   |     |    |    |

| Ind. Ref.                         | Indicator  | Data Ref.              | Standard data elements of the indicator   | M | ICM | DM | LM |
|-----------------------------------|--|------------------------|---|---|-----|----|----|
| GG1.1                             | Percentage of municipal skills development levy recovered  | GG1.1(1)<br>GG1.1(2)   | 1 R-value of municipal skills development levy recovered<br>2 R-value of the total qualifying value of the municipal skills development levy  | X | X   | X  | X  |
| GG1.2                             | Top management stability   | GG1.2(1)<br>GG1.2(2)   | 1 Sum of actual working days, in the reporting period, that each S54 and S55 post was occupied by a fully appointed official (not suspended or vacant) with a valid signed contract and performance agreement)<br>2 Total aggregate standard working days for all S54 and S56 Posts | X | X   | X  | X  |
| GG1.21                            | Staff vacancy rate   | GG1.21(1)<br>GG1.21(2) | 1 The number of employee posts on the approved organisational structure<br>2 The number of actual employees in the municipality   | X | X   | X  | X  |
| GG1.22                            | Percentage of vacant posts filled within 6 months  | GG1.22(1)<br>GG1.22(2) | 1 Number of vacant posts filled within 6 months since the date (dd/mm/yyyy) of authority to proceed with filling the vacancy<br>2 Number of vacant posts that have been filled  | X | X   | X  | X  |
| GG5.11                            | Number of active suspensions longer than three months  | GG5.11(1)              | 1 Simple count of the number of active suspensions in the municipality lasting more than three months   | X | X   | X  | X  |
| LED1.31                           | Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions | LED1.31(1)             | 1 Simple count of the number of individuals enrolled in apprenticeships, learnerships and structured educational programmes through municipal interventions   | X | X   | X  | X  |
| <b>Local Economic Development</b> |  |                        |   |   |     |    |    |
| LED1.21                           | Number of work opportunities created through Public Employment Programmes (incl. EPWP, CWP and other related employment programmes)    | LED1.21(1)             | 1 Number of work opportunities provided by the municipality through the Expanded Public Works Programme   | X | X   | X  | X  |

| Ind. Ref. | Indicator  | Data Ref.  | Standard data elements of the indicator   | M | ICM | DM | LM |
|-----------|--|------------|---|---|-----|----|----|
|           |  | LED1.21(2) | 2 Number of work opportunities provided through the Community Works Programme and other related infrastructure initiatives.   |   |     |    |    |
| LED2.12   | Percentage of the municipality's operating budget spent on indigent relief for free basic services                           | LED2.12(1) | 1 R-value of operating budget expenditure on free basic services  | X | X   | X  | X  |
|           |  | LED2.12(2) | 2 Total operating budget for the municipality   |   |     |    |    |
| LED3.11   | Average time taken to finalise business license applications   | LED3.11(1) | 1 Sum of the total working days per business application finalised  | X | X   | X  | X  |
|           |  | LED3.11(2) | 2 Number of business applications finalised   |   |     |    |    |
| LED3.31   | Average number of days from the point of advertising to the letter of award per 80/20 procurement process                    | LED3.31(1) | 1 Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award  | X | X   | X  | X  |
|           |  | LED3.31(2) | 2 Total number of 80/20 tenders awarded as per the procurement process  |   |     |    |    |
| LED3.32   | Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission | LED3.32(1) | 1 Number of municipal payments within 30-days of complete invoice receipt made to service providers   | X | X   | X  | X  |
|           |  | LED3.32(2) | 2 Total number of complete invoices received (30 days or older)   |   |     |    |    |
| HS2.22    | Average number of days taken to process building plan applications of less than 500 square meters                            | HS2.22(1)  | 1 Sum of the number of days between the date of submission of a complete building plan application to the municipality and the communication of the adjudication result of the application, for all applications less than of 500 square meters | X | X   | -  | -  |
|           |  | HS2.22(2)  | 2 Number of building plan applications less than 500 square meters adjudicated  |   |     |    |    |
| C86       | Number of households in the municipal area registered as indigent  |            |   | X | X   | X  | X  |

The proposed results in 56 indicators for metro reporting; 50 indicators for ICM reporting; 44 for District reporting; and 48 for LM reporting.









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